

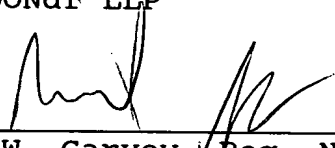
REMARKS

If there are any additional fees resulting from this communication not covered by the enclosed check, or if the check was omitted, please charge all uncovered fees to our Deposit Account No. 16-0820, our Order No. 33295

Respectfully submitted,

PEARNE & GORDONdf LLP

By


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February 28, 2001